

General Governmental Expenditures by Function

Last Ten Fiscal Years

Fiscal Year	General Government	Public <u>Safety</u>	Culture and Recreation	Public Works	<u>Library</u>	Streets and Highways	Debt <u>Service</u>	<u>Totals</u>
1996	\$2,453,482	\$ 881,641	\$ 350,791	\$ 352,273	\$ 93,282	\$ 383,308	\$ 63,358	\$4,578,135
1997	943,580	966,306	421,562	398,255	107,170	220,155	148,978	3,206,006
1998	1,045,820	1,062,958	-	783,968	118,148	243,989	153,887	3,408,770
1999	4,260,306	1,351,213	489,012	210,708	130,166	198,798	180,433	6,820,636
2000	1,336,616	1,602,590	284,339	278,795	163,268	592,106	444,173	4,701,887
2001	1,231,471	1,476,430	433,112	300,488	213,364	329,351	452,367	4,436,583
2002	1,224,292	1,284,128	439,533	323,386	145,875	280,654	347,864	4,045,732
2003	1,387,126	1,432,413	507,153	300,262	2,400,806	1,412,692	361,070	7,801,522
2004	1,329,912	1,514,438	380,055	455,325	235,176	460,761	345,135	4,720,802
2005	1,604,672	1,581,989	404,428	451,878	242,332	263,038	338,444	4,886,781

General Government - includes general government, community development, related capital, 1996 Aquatic Center Capital Project, and 1999 Sykes project.

Public Safety - includes public safety and related capital.

Culture and Recreation - includes general fund culture and recreation and related capital.

Public Works - includes engineering and planning and related capital.

Streets and Highways - includes Thorn Street LID in 2000. As of 1998 categories are shown as budget approved.

General Governmental Revenue and Other Financing Sources by Source (1)

Fiscal <u>Year</u>	Taxes (4)	Franchise Fees	Permits and License	Fines and Forfeits	Intgvmtl. Revenue	Charges for Service	Interest Earned	Misc. Revenue (2)	Total <u>Revenue</u>	Transfers from other Funds (3)	Total Revenue and Transfers
1996	\$ 639,479	\$ 525,641	\$ 836	\$ 90,475	\$ 523,235	\$ 84,304	\$ 103,354	\$1,577,515	\$3,544,839	\$1,235,339	\$4,780,178
1997	983,367	556,570	1,030	64,958	619,172	197,607	64,834	127,580	2,615,118	1,189,405	3,804,523
1998	1,050,392	564,551	3,278	79,373	670,942	215,651	90,797	75,865	2,750,849	1,264,842	4,015,691
1999	926,388	637,563	3,287	94,011	1,344,761	212,943	71,196	2,239,907	5,530,056	1,306,084	6,836,140
2000	1,073,159	635,306	13,318	130,103	976,226	231,668	66,989	96,596	3,223,365	1,242,216	4,465,581
2001	1,177,467	648,645	11,885	149,832	794,415	186,710	62,329	94,292	3,125,575	1,332,531	4,458,106
2002	1,095,207	668,825	43,431	131,609	695,286	153,960	28,322	85,266	2,901,906	1,385,904	4,287,810
2003	1,126,112	704,706	5,048	117,225	1,909,631	146,705	19,913	2,307,416	6,336,756	1,452,167	7,788,923
2004	1,280,053	763,693	13,903	147,968	829,025	168,187	19,711	143,839	3,366,379	1,793,222	5,159,601
2005	1,225,499	718,442	13,944	174,751	726,804	140,796	33,455	118,449	3,152,140	1,887,014	5,039,154

- (1) Includes general, special revenue, debt service, and capital project funds.
- (2) 1996 miscellaneous revenue includes bond proceeds for the construction of the Aquatic Center.
 - 1998 miscellaneous revenue includes loan proceeds for local improvement work.
 - 1999 miscellaneous revenue includes loan proceeds for the Sykes Project.
 - 2000 miscellaneous revenue includes loan proceeds for Thorn Street LID.
 - 2003 miscellaneous revenue includes new library.
- (3) 1996 taxes and after, include Urban Renewal Agency tax increment revenue.
- (4) 2005 does not inclue GO Bond refunding.

Property Tax Levies and Collections

Fiscal <u>Year</u>	Total Tax <u>Levy</u>	Current Collected	Percent Levy <u>Collected</u>	Prior <u>Years</u>	Total Collected to Levy	Delinquent <u>Taxes</u>	Percent Delinquent to Levy
1996	\$ 577,582	\$ 545,712	94%	\$ 15,544	97%	\$ 54,316	9.4%
1997	751,648	679,548	90	32,041	95	55,220	7.4
1998	634,811	589,109	93	29,926	98	59,877	9.4
1999	635,384	590,266	93	33,284	99	57,876	9.1
2000	697,336	645,358	93	29,458	97	61,450	8.8
2001	709,341	649,089	92	26,520	95	61,566	8.7
2002	733,096	660,142	90	33,036	94	88,707	12.1
2003	733,331	682,429	93	37,564	98	62,298	8.5
2004	811,484	775,562	95	27,981	98	71,876	8.8
2005	820,048	773,631	94	42,244	99	69,085	8.4

Assessed Value of Taxable Property (000)'s

Fiscal	P	ersonal		Real		
<u>Year</u>	<u>P</u> :	roperty	Property		<u>Utility</u>	<u>Totals</u>
1996	\$	9,172	\$	133,430	\$ 2,234	\$ 144,836
1997		9,372		148,801	2,567	160,740
1998		10,941		148,917	2,754	162,612
1999		11,887		165,616	3,142	180,645
2000		14,889		173,743	4,029	192,661
2001		17,584		197,149	6,190	220,923
2002		16,031		201,076	4,564	221,671
2003		15,998		206,090	4,754	226,842
2004		15,964		211,320	4,856	232,140
2005		16,442		217,660	4,999	239,101

Property Tax Rates - Direct and Overlapping Governments Tax Code Area 07-01 and 02

Last Ten Fiscal Years

Fiscal <u>Year</u>	City of Milton- Freewater	Umatilla County	Education Service <u>District</u>	Blue Mt. Community College	School District #7	Misc. Small <u>Districts</u>	Total Tax Rate
1996	4.12	2.53	1.50	1.77	17.18	0.64	27.74
1997	4.86	2.72	1.44	1.69	17.11	0.55	28.37
1998	4.89	3.23	0.56	0.66	5.64	1.98	16.96
1999	4.67	3.24	0.56	0.66	5.61	2.13	16.87
2000	4.72	3.36	0.56	1.03	5.54	0.68	15.89
2001	4.62	3.29	0.56	1.01	5.46	1.13	16.07
2002	3.74	2.85	0.56	0.98	4.79	1.18	14.10
2003	3.74	2.85	0.56	1.00	4.79	1.02	13.96
2004	3.74	2.85	0.56	0.96	4.79	1.00	13.90
2005	3.74	2.85	0.56	0.96	4.79	0.99	13.89

Source: Umatilla County Assessor - Summary of Assessment and Tax Roll 2004-2005

Note: All amounts per \$1,000 assessed cash value until 1997, then they are based on lesser of 1995

assessed value or 1996 minus 10% assessed value, and then limited to a 3% growth unless there is

new construction and/or renovations.

Special Assessment Collections

Fiscal	Current essments		sessments ollected		tio of ection to	Ou	tstanding
<u>Year</u>	 Due	<u>Year</u>		<u>Amo</u>	unt Due	Ass	sessments
1996	\$ 2,717	\$	4,976		183	\$	38,630
1997	1,513		9,821		649		28,809
1998	2,889		12,395		429		40,885
1999	2,746		14,264		519		32,332
2000	5,027		8,531		170		83,478
2001	5,474		3,620		661		51,788
2002	3,545		10,809		305		40,457
2003	3,272		5,919		181		36,990
2004	3,077		10,301		334		30,036
2005	2,031		4,558		224		24,367

Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita

						Ratio	
				Debt		of Net	
		Assessed	Gross	Service	Net	Direct Debt	Net Bonded
Fiscal		Value	Bonded	Monies	Bonded	to Assessed	Debt Per
<u>Year</u>	<u>Population</u>	<u>(000)'s</u>	<u>Debt</u>	<u>Available</u>	<u>Debt</u>	Value	<u>Capita</u>
1996	5,985	\$ 140,204	\$1,605,000	\$ 76,733	\$1,605,000	1.14	268.17
1997	6,055	154,252	1,550,000	133,565	1,550,000	1.00	255.99
1998	6,200	136,025	1,490,000	127,812	1,490,000	1.10	240.32
1999	6,500	166,708	1,430,000	117,335	1,430,000	0.86	220.00
2000	6,700	159,963	1,370,000	125,563	1,370,000	0.86	204.48
2001	6,495	171,055	1,310,000	180,542	1,310,000	0.76	201.69
2002	6,560	186,451	1,245,000	163,242	1,245,000	0.67	189.78
2003	6,470	186,359	1,175,000	116,373	1,175,000	0.63	181.61
2004	6,500	188,259	1,105,000	116,143	1,105,000	0.58	170.00
2005	6,500	190,727	1,030,000	102,728	1,030,000	0.54	158.46

Computation of Legal Debt Limit

June 30, 2005

ORS 287.004 requires a debt limited equal to 3% of the true cash value of all taxable property within the city limits.

True cash value	X	\$170,133,725 3%
Maximum allowable debt		5,104,012
Gross bonded debt		1,050,000
Assessment bonds		
Total		1,050,000
Debt subject to limitation		1,050,000
Less funds available for general obligation debt service		102,728
Net debt subject to limitation		947,272
Remaining debt capacity		\$ 4,156,740

Ratio of Annual General Obligation and Bonded Debt Service Expenditures to General Governmental Expenditures (1)

	General Obl	igation Bonds			Debt Service
Fiscal <u>Year</u>	<u>Principal</u>	Interest	Total Debt Service	Total General Expenditures	as Percent of General Expenditures
1996	\$ 15,000	\$ 48,358	\$ 63,358	\$ 3,122,965	2.03
1997	15,000	86,703	141,703	3,206,006	4.42
1998	55,000	83,535	143,535	3,408,770	4.21
1999	60,000	80,228	140,228	6,820,636	2.06
2000	60,000	76,965	136,965	4,701,887	2.91
2001	60,000	73,750	133,750	4,436,583	3.01
2002	65,000	70,405	135,405	4,032,969	3.36
2003	70,000	66,808	136,808	7,801,522	1.75
2004	70,000	63,082	133,082	4,720,802	2.82
2005	75,000	30,610	105,610	3,822,031	2.76

⁽¹⁾ Includes General, Special Revenue, Debt Service, and Capital Project funds, minus transfers out.

Revenue Bond Coverage Water System

Fiscal	Gross	Operating	Net Revenue Available for	De	bt Service Requ	uirements (3) &	z (4)
<u>Year</u>	Revenue (1)	Expense (2)	<u>Debt Service</u>	Principal	Interest	<u>Total</u>	Coverage
1996	\$ 655,962	\$ 236,020	\$ 419,942	\$ 15,000	\$ 25,045	\$ 40,045	10.49
1997	732,990	241,903	491,087	15,000	24,401	39,401	12.46
1998	804,599	214,229	590,370	20,000	23,680	43,680	13.52
1999	1,341,850	829,076	512,774	20,000	22,230	42,230	12.14
2000	1,117,442	531,884	585,558	20,000	21,658	41,658	14.06
2001	943,799	506,411	437,388	80,541	100,658	181,199	2.41
2002	832,016	489,125	342,891	20,000	19,120	39,120	8.77
2003	878,985	533,005	345,980	20,000	18,060	38,060	9.09
2004	919,268	520,798	398,470	25,000	16,943	41,943	9.50
2005	1,200,446	552325	648121	275,000	15,675	290,675	2.23

- (1) Total revenue (including interest) exclusive of SDC fees and loan proceeds.
- (2) Total operating expenses exclusive of depreciation.
- (3) Includes principal and interest of 1993 Water and Sewer Revenue Bonds and a 2000 special public works fund loan.
- (4) Includes \$255,000 proceeds for 2005 refunding of 1993 Water Revenue Bonds.

Revenue Bond Coverage Sewer System

			Net Revenue							
Fiscal	Gross	Operating	Available for	Debt Service Requirements (3)						
<u>Year</u>	Revenue (1)	Expense (2)	Debt Service	Princ	cipal	I	nterest		<u>Total</u>	Coverage
1996	\$ 683,633	\$ 356,381	\$ 327,252	\$ 10	0,000	\$	15,921	\$	25,921	12.62
1997	773,605	307,241	466,364	10	0,000		18,615		28,615	16.30
1998	835,117	310,515	524,602	10),000		15,488		25,488	20.58
1999	831,672	342,464	489,208	10),000		15,012		25,012	19.56
2000	895,710	441,747	453,963	15	5,000		14,513		29,513	15.38
2001	873,347	471,170	402,177	15	5,000		14,225		29,225	13.76
2002	930,662	532,590	398,072	15	5,000		12,930		27,930	14.25
2003	899,594	492,310	407,284	15	5,000		12,135		27,135	15.01
2004	888,743	590,905	297,838	15	5,000		11,340		26,340	11.31
2005	1,086,568	612,321	474,247	185	,000		12,729		197,729	2.40

- (1) Total revenue (including interest) exclusive of SDC fees and loan proceeds.
- (2) Total operating expenses exclusive of depreciation.
- (3) Includes principal and interest of 1993 Sewer Bonds only, it does not include fiscal year 2005
- (4) Includes \$170,000 proceeds for 2005 refunding of 1993 Sewer Revenue Bonds.

Demographic Statistics

1960, 1970, 1980, 1985, 1990, 2000

							Percent	
				Percent	Percent		Population	
				Population	Population		Over 25	
Fiscal		Per Capita	Median	Under	over	School	Complete	Percent
<u>Year</u>	Population	Income	Age	18 Years	65 Years	Enrollment	High School	<u>Unemployment</u>
1960	4,110	\$ -	-	31.5 %	14.4 %	-	44.5 %	9.5 %
1970	4,150	2,806	32.8	29.4	17.3	1,332	48.1	12.9
1980	5,086	5,653	-	26.3	18.4	1,214	56.3	13.7
1985	5,820	-	-	-	-	1,370	-	12.1
1990	5,533	9,130	-	27.7	18.8	1,309	-	9.7
2000	6,470	-	31.7	31.2	14.9	1,932	-	-

Note: This information is from Census statistics and not all information is available on a yearly basis.

Largest Taxpayers 2004-2005

Property Owner	Assessed Valuation	Percent of Total
Sykes Enterprise	\$6,399,570	3.89 %
Earl E. Brown & Sons	4,564,080	2.68
G Miller	4,059,260	2.39
Chiquita Processed Foods, LLC	3,207,100	1.89
Blue Mountain Growers, Inc.	3,010,850	1.77
Charter Communications	2,663,710	1.57
US West Communications, Inc.	2,480,168	1.46
Watermill Foods, Inc.	2,081,080	1.22
Key Meadowbrook Village, LLC	2,025,330	1.19
Four Bears Holding, Limited	1,852,220	1.09

Total assessed value for 2004-2005 is: \$170,133,725

Source: Umatilla County Assessor

Schedule of Insurance in Force

June 30, 2005

City/County Insurance Services

Policy No.	Insurance Company	Type of Insurance	Insured Limit	Exp. Date	<u>Premium</u>
02 LMTF	NLC Mutual	General Liability Bodily Injury Property Damage Includes: Premises, Operations, Civil Rights, Contractual Errors and Omissions, False Arrests, Products, Personal Injury Umbrella - Excess Liability Deductible - Tort Limits	\$2,000,000 CSL	6/30/05	\$ 74,071
		Automobile Liability			12,177
02 APDMTF	Swiss Re	Property Damage Includes: Owned Vehicles, Nonowned and Hired Vehicles, Personal Injury Protection, Uninsured Motorist \$100 Deductible Comprehensive \$500 Deductible Collision	Actual cash value Actual cash value		16,342
2 PMTF	NLC Mutual	All Risk Agreed Amount Replacement Cost \$1,000 Deductible Per Occurance All Real and Personal Property Including Inland Marine	Per filed value	6/30/05	36,195

Note: CLS - Combined Single Limit

005216 Insurance Co. - Tort Limits

Comparative Schedule of Profit and Loss Electric Fund

			Operating			Net
Fiscal	Operating	Operating	Income	Nonoperatir	ng Operating	Income
<u>Year</u>	Revenue	<u>Expenses</u>	(Loss)	Revenue	Transfers	(Loss)
	.		* 0010		.	
1996	\$6,082,793	\$5,280,938	\$ 801,855	\$ 15,074	\$ (626,004)	\$ 190,925
1997	5,968,006	4,847,884	1,120,122	94,789	(593,577)	621,334
1998	5,767,244	4,449,177	1,318,067	59,334	(503,178)	874,223
1999	5,848,366	4,697,731	1,150,635	42,591	(1,091,864)	101,362
2000	5,995,127	4,437,366	1,557,761	77,617	(543,695)	1,091,683
2001	7,433,329	4,892,532	2,540,797	213,590	(626,054)	2,128,333
2002	5,751,989	5,238,334	513,655	104,518	(2,697,540)	(2,079,367)
2003	6,304,261	6,025,783	278,478	101,624	(653,884)	(273,782)
2004	7,172,458	6,202,937	969,521	43,939	(709,355)	304,105
2005	7,194,294	6,024,162	1,170,132	72,240	(744,617)	497,755

Comparative Schedule of Profit and Loss Water Fund

			Operating			Net
Fiscal	Operating	Operating	Income	Nonoperating	Operating	Income
Year	Revenue	Expenses	(Loss)	Revenue	Transfers	(Loss)
1996	\$ 638,501	\$ 305,589	\$ 332,912	\$ (3,521)	\$ (247,739)	\$ 81,652
1997	695,693	312,093	383,600	21,994	(225,107)	180,487
1998	790,823	315,039	475,784	18,366	(250,669)	243,481
1999	944,065	966,311	(22,246)	289,600	(258,894)	8,460
2000	912,141	531,884	380,257	100,070	(278,543)	201,784
2001	858,630	506,411	352,219	(15,516)	(314,693)	22,010
2002	826,199	489,125	337,074	(92,250)	(319,071)	(74,247)
2003	871,784	533,005	338,779	(88,176)	(338,058)	(87,455)
2004	916,798	520,798	396,000	(84,294)	(371,742)	(60,036)
2005	941,733	552,325	389,408	(78,480)	(422,227)	(111,299)

Comparative Schedule of Profit and Loss Sewer Fund

			Operating			Net
Fiscal	Operating	Operating	Income	Nonoperating	Operating	Income
<u>Year</u>	Revenue	Expenses	(Loss)	Revenue	Transfers	(Loss)
1996	\$ 592,195	\$ 356,381	\$ 235,814	\$ 79,270	\$ (183,566)	\$ 131,518
1997	668,817	365,763	303,054	101,426	(167,622)	236,858
1998	729,535	392,709	336,826	138,207	(192,817)	282,216
1999	759,155	425,462	333,693	92,363	(950,456)	(524,400)
2000	795,598	441,747	353,851	85,599	(681,470)	(242,020)
2001	847,274	471,170	376,104	84,257	(481,121)	(20,760)
2002	824,984	532,590	292,394	92,748	(507,078)	(121,936)
2003	832,810	492,310	340,500	54,649	(341,846)	53,303
2004	845,318	590,905	254,413	(42,549)	(298,016)	(86,152)
2005	856,711	612,321	244,390	(99)	(328,802)	(84,511)

Comparative Schedule of Profit and Loss Solid Waste Fund

			Operating			Net
Fiscal	Operating	Operating	Income	Nonoperating	Operating	Income
<u>Year</u>	Revenue	<u>Expenses</u>	(Loss)	Revenue	<u>Transfers</u>	(Loss)
1996	\$ 437,296	\$ 392,899	\$ 44,397	\$ 5,273	\$ (84,345)	\$ (34,675)
1997	448,699	340,874	107,825	5,043	(80,143)	32,725
1998	467,375	359,185	108,190	7,467	(95,959)	19,698
1999	503,259	350,305	152,954	23,597	(98,245)	78,306
2000	472,299	333,820	138,479	10,652	(100,274)	48,857
2001	457,426	340,141	117,285	5,577	(113,012)	9,850
2002	434,133	340,891	93,242	2,201	(127,896)	(32,453)
2003	446,409	402,642	43,767	645	(90,447)	(46,035)
2004	533,539	367,472	166,067	38	(145,799)	20,306
2005	614,018	438,806	175,212	59	(173,362)	1,909

Comparative Schedule of Profit and Loss Golf Course Fund

Fiscal <u>Year</u>	Operating Revenue	Operating Expenses	Operating Income (Loss)	Nonoperating Revenue	Operating <u>Transfers</u>	Net Income (Loss)
1996	\$ 214,238	\$ 206,046	\$ 8,192	\$ 3,921	\$ (11,255)	\$ 858
1997	227,023	226,057	966	4,366	(10,482)	(5,150)
1998	235,512	227,676	7,836	4,681	(5,427)	7,090
1999	225,105	217,879	7,226	1,340	(75,803)	(67,237)
2000	231,865	199,134	32,731	3,157	(31,091)	4,797
2001	193,871	177,592	16,279	(10,075)	(10,654)	(4,450)
2002	214,019	206,635	7,384	(15,979)	2,028	(6,567)
2003	224,118	189,749	34,369	(12,065)	(11,997)	10,307
2004	219,916	198,485	21,431	(17,938)	(13,554)	(10,061)
2005	221,822	196,944	24,878	(11,725)	(7,556)	5,597

Miscellaneous Statistics

Form of Government:	Council-Manager
Date of Incorporation: Milton Freewater	1886 1902
Date of Consolidation: Cities of Milton and Freewater	1951
Area within City Limits: Population:	1,118 Acres 6,500
Streets: Miles Paved: Miles Unpaved:	20 4
Fire Protection: Volunteer, Tax Supported Fire Rating: Stations: Firefighters: Vehicles:	4 2 24 7
Police Protection: Number of Stations: Number of Officers: Number of Reserve Officers: Number of Support Staff:	1 11 6 7
Education: District #7 Elementary: Schools: Teachers: Support Staff: Students:	3 64 55 1,008
Middle School: Schools: Teachers: Support Staff: Students:	1 24 17 414
High School: Schools: Teachers: Support Staff: Students:	1 34 21 510

Miscellaneous Statistics (continued)

Municipal Water Department: Miles of Water Main:	41
Average Daily Consumption: Residential Customers Commerical Customers Industrial Customers	2,410,000 gallons 2,005 257 18
Municipal Sewer Department:	
Miles of Domestic Lines:	30
Miles of Domestic Lines:	3.5
Treatment Capacity:	860,000 gallons/day
Average Daily Flow: Total Customers:	600,000 gallons/day 2,292
Municipal Electric Utility:	
Miles of Line:	95
Usage:	117,828,690 KWH
Residential Customers:	3,417
Commercial Customers:	502
Industrial Customers:	63
Irrigation Customers: Other:	263 509
Municipal Solid Waste Service:	
Refuse Customers:	2,163
Landfill Capacity in Use:	18%
Landifll Capacity Projection:	75 Years
Recreation Facilities:	
Parks: 4-totaling	53 Acres
Golf Course:	18-hole Executive
Community Center:	1
Senior Citizen Center:	1
Aquatic Center:	1
Library:	1
Registered Borrowers: Volumns:	6,432
	42,964
Public Access Online Computers : Online Union Catalog Availability in 77 EO Libraries:	10 1,200,000
Sports Fields (Owned):	1,200,000
Sports Fields (Cwilca):	2
Sports ricias (Doubles).	